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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Rajendran S. Michael

Serial No.: 10/038,968

Group Art Unit: 1771

Filed: December 31, 2001

Examiner: Boyd, Jennifer A.

For: STRUCTURALLY ENHANCED SOUND AND HEAT ABSORBING
LINER AND RELATED METHOD

Attorney Docket No.: 24975A

AMENDMENT AND REQUEST FOR RECONSIDERATION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This document is presented in response to the Office Action of 23
December 2005. Amendments to the claims begin on page 2 of this document.
The Remarks begin on page 5 of this document.